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July 29, 2019

**Via ECF and Hand Delivery**

Honorable Lewis A. Kaplan, United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

Re: In re: Customs and Tax Administration of the Kingdom of Denmark  
(SKAT) Tax Refund Litigation, Docket Number 18-md-2865 (LAK)

Dear Judge Kaplan:

The purpose of this letter is to inform you that Defendants in the consolidated cases, as set forth below, filed Answers today with the Court in the dockets for their respective actions. As previously explained in our letters, dated February 20, 2019, July 25, 2019, and July 26, 2019, counsel made good faith effort to comply with Paragraph 1 of the Court's Pretrial Order No. 4, dated October 10, 2018 [ECF Dk. # 2], which requires the filings to be made in the master docket and "spread" to the action it applies to, but was unable to do so. Filing an Answer in the master docket would not allow the filing to be "spread" to the appropriate action to which it related. Counsel for the Defendants contacted the Clerk's Office and the ECF Help Desk and made a formal request for the technical "glitch" to be fixed. On February 21, 2019, counsel followed up with the ECF Help Desk and was informed that this is not a "glitch;" rather the system is set up in a manner that does not allow a "spreading" option when the filing is made under "Answer to Complaint." On July 26, 2019, counsel for the Defendants again attempted to "spread" the Answers to the appropriate actions, but was still unable to do so. To ensure that the filed Answers accurately correlate to the appropriate Complaints, counsel filed the Answers in the respective dockets for each of the actions to which they relate.

To comply with the Court's Pretrial Order No. 4, we are attaching the following Answers, filed today, as exhibits to this Letter:

1. Answer to the Complaint by The Everything Clean LLC 401K Plan, *SKAT v. The Everything Clean LLC 401K Plan, et al.*, Docket Number 1:18-cv-10063-LAK;



2. Answer to the Complaint by Matthew Tucci, *SKAT v. The Everything Clean LLC 401K Plan, et al.*, Docket Number 1:18-cv-10063-LAK;
3. Answer to the Complaint by The Jump Group LLC 401K Plan, *SKAT v. The Jump Group LLC 401K Plan, et al.*, Docket Number 1:18-cv-10064-LAK;
4. Answer to the Complaint by Matthew Tucci, *SKAT v. The Jump Group LLC 401K Plan, et al.*, Docket Number 1:18-cv-10064-LAK;
5. Answer to the Complaint by The Oaks Group Pension Plan, *SKAT v. The Oaks Group Pension Plan, et al.*, Docket Number 1:18-cv-10065-LAK;
6. Answer to the Complaint by Matthew Tucci, *SKAT v. The Oaks Group Pension Plan, et al.*, Docket Number 1:18-cv-10065-LAK;
7. Answer to the Complaint by The Wave Maven LLC 401K Plan, *SKAT v. The Wave Maven LLC 401K Plan, et al.*, Docket Number 1:18-cv-10066-LAK;
8. Answer to the Complaint by Matthew Tucci, *SKAT v. The Wave Maven LLC 401K Plan, et al.*, Docket Number 1:18-cv-10066-LAK;
9. Answer to the Complaint by The Balmoral Management LLC 401K Pension Plan, *SKAT v. The Balmoral Management LLC 401K Pension Plan, et al.*, Docket Number 1:18-cv-10067-LAK;
10. Answer to the Complaint by John LaChance, *SKAT v. The Balmoral Management LLC 401K Pension Plan, et al.*, Docket Number 1:18-cv-10067-LAK;
11. Answer to the Complaint by The Beech Tree Partners 401K Plan, *SKAT v. The Beech Tree Partners 401K Plan, et al.*, Docket Number 1:18-cv-10069-LAK;
12. Answer to the Complaint by Matthew Tucci, *SKAT v. The Beech Tree Partners 401K Plan, et al.*, Docket Number 1:18-cv-10069-LAK;
13. Answer to the Complaint by The Blackbird 401K Plan, *SKAT v. The Blackbird 401K Plan, et al.*, Docket Number 1:18-cv-10070-LAK;
14. Answer to the Complaint by Matthew Tucci, *SKAT v. The Blackbird 401K Plan, et al.*, Docket Number 1:18-cv-10070-LAK;
15. Answer to the Complaint by The Chambers Property Management LLC 401K Plan, *SKAT v. The Chambers Property Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-10071-LAK;
16. Answer to the Complaint by Matthew Tucci, *SKAT v. The Chambers Property Management LLC 401K Plan, et al.*, Docket Number 1:18-cv-10071-LAK;



17. Answer to the Complaint by FiftyEightSixty Solo 401K Plan, *SKAT v. FiftyEightSixty Solo 401K Plan, et al.*, Docket Number 1:18-cv-10073-LAK;
18. Answer to the Complaint by Matthew Tucci, *SKAT v. FiftyEightSixty Solo 401K Plan, et al.*, Docket Number 1:18-cv-10073-LAK;
19. Answer to the Complaint by The Hawk Group Pension Plan, *SKAT v. The Hawk Group Pension Plan, et al.*, Docket Number 1:18-cv-10074-LAK;
20. Answer to the Complaint by Matthew Tucci, *SKAT v. The Hawk Group Pension Plan, et al.*, Docket Number 1:18-cv-10074-LAK;
21. Answer to the Complaint by The Hibiscus Partners LLC 401K Plan, *SKAT v. The Hibiscus Partners LLC 401K Plan, et al.*, Docket Number 1:18-cv-10076-LAK;
22. Answer to the Complaint by Matthew Tucci, *SKAT v. The Hibiscus Partners LLC 401K Plan, et al.*, Docket Number 1:18-cv-10076-LAK;
23. Answer to the Complaint by The Maple Advisors LLC 401K Plan, *SKAT v. The Maple Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10077-LAK;
24. Answer to the Complaint by Matthew Tucci, *SKAT v. The Maple Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10077-LAK;
25. Answer to the Complaint by OneZeroFive LLC Solo 401K Plan, *SKAT v. OneZeroFive LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10080-LAK;
26. Answer to the Complaint by Matthew Tucci, *SKAT v. OneZeroFive LLC Solo 401K Plan, et al.*, Docket Number 1:18-cv-10080-LAK;
27. Answer to the Complaint by The Sea Bright Advisors LLC 401K Plan, *SKAT v. The Sea Bright Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10082-LAK;
28. Answer to the Complaint by Matthew Tucci, *SKAT v. The Sea Bright Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10082-LAK;
29. Answer to the Complaint by The Tag Realty Advisors LLC 401K Plan, *SKAT v. The Tag Realty Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10083-LAK;
30. Answer to the Complaint by Matthew Tucci, *SKAT v. The Tag Realty Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10083-LAK;
31. Answer to the Complaint by The Throckmorton Advisors LLC 401K Plan, *SKAT v. The Throckmorton Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10086-LAK;



32. Answer to the Complaint by Matthew Tucci, *SKAT v. The Throckmorton Advisors LLC 401K Plan, et al.*, Docket Number 1:18-cv-10086-LAK;
33. Answer to the Complaint by The Dink14 LLC 401K Plan, *SKAT v. The Dink14 LLC 401K Plan, et al.*, Docket Number 1:18-cv-10091-LAK;
34. Answer to the Complaint by Vincent Natoli, *SKAT v. The Dink14 LLC 401K Plan, et al.*, Docket Number 1:18-cv-10091-LAK;
35. Answer to the Complaint by JML Capital LLC 401K Plan, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
36. Answer to the Complaint by Roger Lehman, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
37. Answer to the Complaint by John LaChance, *SKAT v. JML Capital LLC 401K Plan, et al.*, Docket Number 1:18-cv-10092-LAK;
38. Answer to the Complaint by Natoli Management Pension Plan, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
39. Answer to the Complaint by Roger Lehman, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
40. Answer to the Complaint by Vincent Natoli, *SKAT v. Natoli Management Pension Plan, et al.*, Docket Number 1:18-cv-10093-LAK;
41. Answer to the Complaint by Nova Fonta Trading LLC 401K Plan, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;
42. Answer to the Complaint by Roger Lehman, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;
43. Answer to the Complaint by Vincent Natoli, *SKAT v. Nova Fonta Trading LLC 401K Plan, et al.*, Docket Number 1:18-cv-10094-LAK;
44. Answer to the Complaint by The Skybax LLC 401K Plan, *SKAT v. The Skybax LLC 401K Plan, et al.*, Docket Number 1:18-cv-10095-LAK;
45. Answer to the Complaint by Bradley Crescenzo, *SKAT v. The Skybax LLC 401K Plan, et al.*, Docket Number 1:18-cv-10095-LAK;
46. Answer to the Complaint by The Robin Daniel Pension Plan, *SKAT v. The Robin Daniel Pension Plan, et al.*, Docket Number 1:18-cv-10096-LAK; and
47. Answer to the Complaint by Matthew Tucci, *SKAT v. The Robin Daniel Pension Plan, et al.*, Docket Number 1:18-cv-10096-LAK.



Please be advised that two copies of this letter and each of the filed Answers as set forth above will also be delivered to the Chambers.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "MA", with a long, sweeping horizontal stroke extending to the right.

Mark Allison, Esq.  
*Counsel for the Defendants*  
*FiftyEightSixty Solo 401K Plan*  
*JML Capital LLC 401K Plan*  
*Natoli Management Pension Plan*  
*Nova Fonta Trading LLC 401K Plan*  
*OneZeroFive LLC Solo 401K Plan*  
*The Balmoral Management LLC 401K*  
*Pension Plan*  
*The Beech Tree Partners 401K Plan*  
*The Blackbird 401K Plan*  
*The Chambers Property Management LLC*  
*401K Plan*  
*The Dink14 LLC 401K Plan*  
*The Everything Clean LLC 401K Plan*  
*The Hawk Group Pension Plan*  
*The Hibiscus Partners LLC 401K Plan*  
*The Jump Group LLC 401K Plan*  
*The Maple Advisors LLC 401K Plan*  
*The Oaks Group Pension Plan*  
*The Robin Daniel Pension Plan*  
*The Sea Bright Advisors LLC 401K Plan*  
*The Skybax LLC 401K Plan*  
*The Tag Realty Advisors LLC 401K Plan*  
*The Throckmorton Advisors LLC 401K Plan*  
*The Wave Maven LLC 401K Plan*  
*Bradley Crescenzo*  
*John LaChance*  
*Roger Lehman*  
*Vincent Natoli*  
*Matthew Tucci*

cc: Plaintiff's Counsel via ECF.